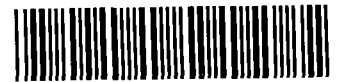


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US EPA RECORDS CENTER REGION 5

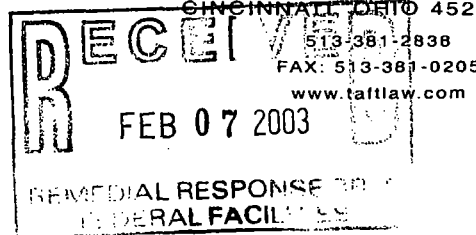


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COLUMBUS, OHIO 43215-4221
614-221-2838
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January 28, 2003

**FOR INCLUSION IN THE
ADMINISTRATIVE RECORD**

**URGENT - REQUIRES
IMMEDIATE ATTENTION**

VIA FEDERAL EXPRESS AND TELECOPIER

Thomas Nash, Esq.
Associate Regional Counsel
U.S. EPA, Region V
77 West Jackson Blvd.
Chicago, IL 60604-3507

Re: CRS Site, Ohio-De Minimis Settlement
Our Client: The Dow Chemical Company

Dear Mr. Nash:

This is a follow up to our letter to you dated December 31, 2002. In that letter we requested that U.S. EPA correct a legal error in Tech Law's volumetric report that combined the waste-in volumes for the Dow Chemical Company and Union Carbide Corporation.

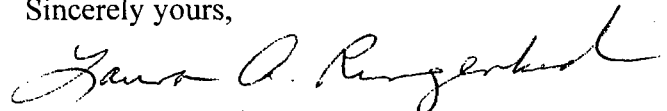
The purpose of this letter is to request that U.S. EPA similarly correct a legal error in Tech Law's volumetric report when it combined the waste-in volumes for Essex Chemical Corporation and Essex Speciality Products with the Dowell volume. As we noted in the Company's CERCLA §104(e) response, Dowell was a division of the Dow Chemical Company during the relevant time period. However, both Essex Speciality Products, Inc. (a New Jersey Corporation) and Essex Chemical Corporation (a New Jersey Corporation) are separate, wholly-owned subsidiaries of the Dow Chemical Company (a Delaware Corporation). Jamestown Coatings Group was a division of Essex Speciality Products, Inc. While the Dow Chemical Company is the shareholder of Essex Chemical Corporation and the Essex Specialty Products,

Thomas Nash, Esq.
January 28, 2003
Page 2

they remain separate legal entities. The Dow Chemical Company has no liability for the volumes attributed to either Essex Chemical Corporation or Essex Specialty Products. At no time has the Dow Chemical Company assumed environmental liabilities for either Essex Chemical Corporation or Essex Specialty Products. Finally, there is absolutely no legal authority under CERCLA, the NCP, or U.S. EPA's guidance that would require Tech Law to combine the volumes of entirely separate legal entities such as the Dow Chemical Company with the volumes of Essex Chemical Corporation and Essex Specialty Products.

With the proper adjustment to Tech Law's waste-in list, we believe the revised volume attributed to the Dow Chemical Company for the Dowell division would be far below the 1% cut off U.S. EPA is currently using for de minimis offers at the CRS Site. We request that Tech Law's error be immediately corrected and that the Dow Chemical Company be provided its fair opportunity to receive such an offer. We further request that the volumes for Essex Chemical Corporation and Essex Specialty Products are separated in Tech Law's waste-in report to reflect their separate legal status.

Sincerely yours,



Laura A. Ringenbach

LAR/mab
cc: Sandi Van Wormer, Esq.
Ben Baker